



2026/371

20.2.2026

COMMISSION IMPLEMENTING DECISION (EU) 2026/371

of 19 February 2026

recognising that the report submitted by Spain under Article 31(2) of Directive (EU) 2018/2001 of the European Parliament and of the Council contains accurate data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of wheat in that Member State

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources ⁽¹⁾, and in particular Article 31(4) thereof,

Whereas:

- (1) Directive (EU) 2018/2001 requires biofuels, bioliquids, and biomass fuels to save significant greenhouse gas emissions compared to fossil fuels so that they can be counted towards the targets set in that Directive. For that purpose, Article 29(10) of that Directive sets specific emission savings thresholds for those fuels, and Article 31 regulates how to calculate the greenhouse gas emission savings from their use. When making those calculations, it is possible to use the default values set out in Annexes V and VI to Directive (EU) 2018/2001. Instead of the default values of greenhouse gas emissions from the cultivation of agricultural raw materials, it is possible to use typical values under some conditions. Those typical values, representing the average value in a specific area, may be reported to the Commission by Member States or third countries. The typical values may only be used if the Commission recognises them to be accurate.
- (2) On 31 July 2025, Spain submitted to the Commission the final report with data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of wheat typically produced in areas on its territory classified as level 2 in the nomenclature of territorial units for statistics. This data distinguishes between rainfed wheat and irrigated wheat. Spain asked for the data to be recognised as accurate in accordance with Article 31(4) of Directive (EU) 2018/2001.
- (3) The Commission assessed the report and found that it contained accurate data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of both rainfed and irrigated wheat typically produced in NUTS 2 regions in Spain.
- (4) The measures provided for in this Decision are in accordance with the opinion of the Committee on the Sustainability of Biofuels, Bioliquids and Biomass Fuels,

HAS ADOPTED THIS DECISION:

Article 1

The report submitted for recognition to the Commission by Spain on 31 July 2025 contains accurate data for the purposes of measuring the greenhouse gas emissions associated with the cultivation of wheat typically produced in NUTS 2 regions in Spain, for rainfed and irrigated conditions. The summary of the report's data is set out in the Annex.

⁽¹⁾ OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>.

Article 2

If the data contained in the report as submitted for recognition to the Commission on 31 July 2025, changes in a way that might affect the accuracy of the data and thereby the basis for this Decision, Spain shall notify the Commission of such changes immediately. The Commission shall assess the notified changes to determine whether the report still provides the accurate data for which it is recognised.

Article 3

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall cease to apply on 12 March 2031.

Done at Brussels, 19 February 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Greenhouse gas emissions from cultivation of wheat in Spain for NUTS 2 regions (kg CO₂eq/tonne of crop harvested on a dry matter basis)

Rainfed conditions

NUTS-2 region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
ES11	Galicia	210,29	63,64	106,72	11,64	0,99	86,32	8,92	488,53
ES12	Principado de Asturias	393,85	179,27	159,98	26,18	1,73	175,71	13,76	950,48
ES13	Cantabria	299,75	162,99	101,42	16,71	1,11	114,16	9,67	705,79
ES21	País Vasco	214,09	69,10	106,39	21,37	0,41	45,97	5,15	462,49
ES22	Comunidad Foral de Navarra	15,77	7,45	99,11	19,90	0,54	59,27	5,97	208,01
ES23	La Rioja	16,75	7,84	106,12	21,26	0,56	59,63	6,14	218,31
ES24	Aragón	18,55	10,12	93,31	18,78	1,05	108,05	9,31	259,17
ES30	Madrid	24,15	17,61	138,78	27,93	0,08	110,07	9,90	328,52
ES41	Castilla y León	19,60	10,61	122,80	24,72	0,80	79,94	7,65	266,12
ES42	Castilla-La Mancha	22,05	11,89	145,03	29,03	0,08	107,47	9,45	325,00
ES43	Extremadura	14,43	7,02	70,40	13,98	0,06	90,16	8,31	204,37
ES51	Cataluña	16,87	11,48	26,66	5,35	0,05	69,97	6,89	137,26
ES52	Comunidad Valenciana	21,81	10,89	155,55	30,64	0,09	125,40	10,68	355,08
ES53	Illes Balears	17,94	11,76	88,76	17,48	0,11	146,71	12,53	295,29
ES61	Andalucía	20,26	11,16	138,03	27,78	0,06	89,44	8,09	294,82
ES62	Región de Murcia	20,89	11,84	118,66	23,76	0,12	171,06	13,70	360,02
ES70	Canarias	33,67	29,92	70,54	13,90	0,17	224,74	18,25	391,19

Greenhouse gas emissions from cultivation of wheat in Spain for NUTS 2 regions (kg CO₂eq/tonne of crop harvested on dry matter basis)

Irrigated conditions

NUTS-2 region according to Regulation (EC) No 1059/2003		Soil N ₂ O		Embedded			Fuel use	Seed	Total
		Direct	Indirect	Fertiliser	Neutralisation	Pesticide			
ES11	Galicia								
ES12	Principado de Asturias								
ES13	Cantabria	242,74	129,15	84,10	5,51	0,67	94,90	8,90	565,96
ES21	País Vasco								
ES22	Comunidad Foral de Navarra	84,38	11,02	148,17	29,75	0,44	64,33	6,86	344,94
ES23	La Rioja	84,48	10,82	144,53	28,94	0,49	67,21	7,31	343,78
ES24	Aragón	76,89	10,51	100,51	20,18	0,53	78,93	7,69	295,23
ES30	Madrid	12,78	9,31	127,92	25,63	0,04	72,13	8,33	256,14
ES41	Castilla y León	67,63	8,69	100,49	20,17	0,51	75,88	7,47	280,83
ES42	Castilla-La Mancha	65,24	7,82	98,12	19,66	0,03	75,94	6,75	273,56
ES43	Extremadura	80,24	11,27	110,86	21,96	0,05	86,87	9,55	320,80
ES51	Cataluña	75,89	13,55	30,11	6,04	0,03	60,32	7,12	193,07
ES52	Comunidad Valenciana	71,43	8,39	120,00	24,04	0,04	68,82	7,95	300,68
ES53	Illes Balears								
ES61	Andalucía	95,60	13,60	171,05	34,36	0,04	82,00	8,48	405,13
ES62	Región de Murcia	61,74	7,91	75,83	15,22	0,04	77,83	8,51	247,08
ES70	Canarias	20,24	17,99	134,73	27,04	0,10	206,14	16,04	422,29